



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB2341

Introduced 1/28/2016, by Sen. Matt Murphy

SYNOPSIS AS INTRODUCED:

55 ILCS 5/5-1009.1 new
65 ILCS 5/8-11-22 new

Amends the Counties Code and the Illinois Municipal Code. Provides that counties and municipalities, including home rule units, may not impose taxes, fees, or other assessments on the use, sale, or purchase of firearms, firearm attachments, or firearm ammunition. Provides that counties and municipalities may impose specific use and occupation taxes on firearms, firearm attachments, and firearm ammunition, provided that the rate of tax imposed by the county or municipality on firearms may not exceed the maximum rate of tax imposed by the county or municipality on other items of tangible personal property. Provides that the provisions of any municipal or county ordinance adopted on or before the effective date of the amendatory Act that impose a tax, fee, or other assessment on the use, sale, or purchase of firearms, firearm attachments, or firearm ammunition in a manner inconsistent with the provisions of the amendatory Act are invalid, and any such existing ordinances, as they apply to firearms, firearm attachments, or firearm ammunition, are void. Preempts home rule powers. Effective immediately.

LRB099 15790 HLH 42513 b

FISCAL NOTE ACT
MAY APPLY

HOME RULE NOTE
ACT MAY APPLY

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Counties Code is amended by adding Section
5 5-1009.1 as follows:

6 (55 ILCS 5/5-1009.1 new)

7 Sec. 5-1009.1. Limitation on taxes, fees, and assessments
8 on firearms, firearm attachments, and firearm ammunition.

9 (a) Except as otherwise provided in this Section, no
10 county, including a home rule unit, may impose a tax, fee, or
11 other assessment on the use, sale, or purchase of firearms,
12 firearm attachments, or firearm ammunition. Notwithstanding
13 the provisions of this Section, if a county is authorized to
14 impose a tax under Section 5-1006 (Home Rule County Retailers'
15 Occupation Tax), Section 5-1006.5 (Special County Retailers'
16 Occupation Tax for Public Safety, Public Facilities, or
17 Transportation), Section 5-1006.7 (School Facility Occupation
18 Tax), Section 5-1007 (Home Rule County Service Occupation Tax),
19 Section 5-1008 (Home Rule County Use Tax), or Section 5-1008.5
20 (Rock Island County Use and Occupation Tax), then the county
21 may also impose that tax on firearms, firearm attachments, or
22 firearm ammunition, or any combination of those items;
23 provided, however, that the rate of tax imposed by the county

1 on firearms, firearm attachments, and firearm ammunition under
2 the applicable Section may not exceed the maximum rate of tax
3 imposed by the county on other items of tangible personal
4 property under the same Section.

5 (b) The provisions of any county ordinance adopted on or
6 before the effective date of this amendatory Act of the 99th
7 General Assembly that impose a tax, fee, or other assessment on
8 the use, sale, or purchase of firearms, firearm attachments, or
9 firearm ammunition in a manner inconsistent with this Section
10 are invalid, and any such existing ordinances, as they apply to
11 firearms, firearm attachments, or firearm ammunition, are
12 void.

13 (c) As used in this Section, the terms "firearm" and
14 "firearm ammunition" have the meanings given to those terms in
15 Section 1.1 of the Firearm Owners Identification Card Act.

16 (d) This Section is a limitation, pursuant to subsection
17 (g) of Section 6 of Article VII of the Illinois Constitution,
18 on the power of home rule units to tax.

19 Section 10. The Illinois Municipal Code is amended by
20 adding Section 8-11-22 as follows:

21 (65 ILCS 5/8-11-22 new)

22 Sec. 8-11-22. Limitation on taxes, fees, and assessments on
23 firearms, firearm attachments, and firearm ammunition.

24 (a) Except as otherwise provided in this Section, no

1 municipality, including a home rule unit, may impose a tax,
2 fee, or other assessment on the use, sale, or purchase of
3 firearms, firearm attachments, or firearm ammunition.
4 Notwithstanding the provisions of this Section, if a
5 municipality is authorized to impose a tax under Section 8-11-1
6 (Home Rule Municipal Retailers' Occupation Tax), Section
7 8-11-1.3 (Non-Home Rule Municipal Retailers' Occupation Tax),
8 Section 8-11-1.4 (Non-Home Rule Municipal Service Occupation
9 Tax), Section 8-11-1.5 (Non-Home Rule Municipal Use Tax),
10 Section 8-11-5 (Home Rule Municipal Service Occupation Tax), or
11 Section 8-11-6 (Home Rule Municipal Use Tax), then the
12 municipality may also impose that tax on firearms, firearm
13 attachments, or firearm ammunition, or any combination of those
14 items; provided, however, that the rate of tax imposed by the
15 municipality on firearms, firearm attachments, and firearm
16 ammunition under the applicable Section may not exceed the
17 maximum rate of tax imposed by the municipality on other items
18 of tangible personal property under the same Section.

19 (b) The provisions of any municipal ordinance adopted on or
20 before the effective date of this amendatory Act of the 99th
21 General Assembly that impose a tax, fee, or other assessment on
22 the use, sale, or purchase of firearms, firearm attachments, or
23 firearm ammunition in a manner inconsistent with this Section
24 are invalid, and any such existing ordinances, as they apply to
25 firearms, firearm attachments, or firearm ammunition, are
26 void.

1 (c) As used in this Section, the terms "firearm" and
2 "firearm ammunition" have the meanings given to those terms in
3 Section 1.1 of the Firearm Owners Identification Card Act.

4 (d) This Section is a limitation, pursuant to subsection
5 (g) of Section 6 of Article VII of the Illinois Constitution,
6 on the power of home rule units to tax.

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.